

## ***Taxation statistics 2009–10***

### **Table 14: Personal tax**

#### **Selected items, by total income, 2009–10 income year<sup>1</sup>**

##### **Part D: Tax offset items**

###### **Notes:**

- \* The symbol 'n.a.' used in this publication means not applicable or not available.
- \* Totals may not equal the sum of components due to rounding.

- \* In order to meet privacy regulations, the following measures have been applied.
  - (a) Number indicators shown may have been rounded to the nearest multiple of 5.
  - (b) Statistics for some items may not be included in some tables.

- 1 The statistics for the 2009–10 income year were sourced from 2010 individual income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information, please refer to the 'Source of personal tax statistics' section in the 'Personal tax' chapter of *Taxation statistics 2009–10*.
- 2 Sum of 'Franking credit' and 'Share of franking credit from franked dividends'.
- 3 Also referred to as 'Beneficiary tax offset'.

## Taxation statistics 2009–10

### Table 14: Personal tax

#### Selected items, by total income, 2009–10 income year<sup>1</sup>

#### Part D: Tax offset items

		Less than \$6,001	\$6,001 to \$10,000	\$10,001 to \$15,000	\$15,001 to \$20,000	\$20,001 to \$25,000
Total individuals	no.	1,141,845	525,160	833,805	886,600	799,140
<b>Tax Offsets claimed by individuals on the return form</b>						
Total franking credits <sup>2</sup>	no.	360,615	107,075	181,790	201,960	180,170
	\$	153,340,601	64,084,608	119,310,500	162,384,217	179,897,231
Spouse tax offset - housekeeper	no.	50	45	70	155	185
	\$	86,209	76,594	110,054	255,551	329,238
Spouse tax offset - claiming part of the year	no.	5	10	20	35	50
	\$	10,943	12,481	21,669	44,557	79,754
Spouse tax offset - other	no.	5,070	4,230	7,055	12,880	18,470
	\$	8,661,956	6,301,715	11,181,215	20,608,419	29,763,015
<i>Spouse tax offset - Total</i>	<i>no.</i>	<i>5,470</i>	<i>4,605</i>	<i>7,720</i>	<i>13,695</i>	<i>19,400</i>
	<i>\$</i>	<i>9,263,177</i>	<i>6,838,730</i>	<i>12,159,336</i>	<i>21,801,899</i>	<i>31,158,267</i>
Superannuation contributions tax offset	no.	4,455	3,995	6,910	10,450	15,600
	\$	2,794,821	2,793,288	6,402,233	12,327,430	22,499,615
30% private health insurance tax offset	no.	8,395	4,565	7,510	8,750	9,535
	\$	5,702,633	2,876,609	4,589,414	4,801,664	5,118,669
Education tax refund	no.	164,565	35,170	63,520	85,110	82,820
	\$	134,658,231	21,309,685	39,761,656	50,884,598	48,499,284
Superannuation contributions spouse tax offset	no.	100	85	145	220	325
	\$	38,784	31,263	55,942	82,551	126,871
Zone or overseas forces tax offset	no.	24,290	14,625	25,690	31,570	31,985
	\$	6,343,799	3,912,282	8,028,851	10,538,883	11,075,390
Medical expenses tax offset	no.	10,905	7,995	15,665	27,180	36,705
	\$	6,760,331	4,687,862	9,418,022	15,722,585	21,721,598
Parent/parent-in-law/invalid relative tax offset	no.	360	265	585	1,095	1,555
	\$	490,656	338,712	777,462	1,340,618	1,888,920
Landcare & water tax offset brought forward	no.	30	10	15	10	20
	\$	50,054	10,908	13,014	6,148	17,521
Other tax offsets	no.	40	30	65	75	85
	\$	32,124	36,915	120,260	97,118	212,387
Total tax offsets claimed on return form	\$	319,475,211	106,920,862	200,636,690	279,987,711	322,215,753

# Taxation statistics 2009–10

## Table 14: Personal tax

### Selected items, by total income, 2009–10 income year<sup>1</sup>

#### Part D: Tax offset items

		\$25,001 to \$30,000	\$30,001 to \$35,000	\$35,001 to \$40,000	\$40,001 to \$45,000	\$45,001 to \$50,000
Total individuals	no.	773,765	805,290	812,725	737,170	657,455
<b>Tax Offsets claimed by individuals on the return form</b>						
Total franking credits <sup>2</sup>	no.	168,680	171,885	175,625	158,290	147,280
	\$	188,135,767	208,953,682	223,397,073	183,162,792	171,242,141
Spouse tax offset - housekeeper	no.	235	300	400	410	430
	\$	415,654	538,749	725,057	761,443	761,381
Spouse tax offset - claiming part of the year	no.	45	100	90	100	95
	\$	66,402	144,685	129,648	158,165	149,418
Spouse tax offset - other	no.	22,445	26,315	29,115	29,990	27,620
	\$	36,113,900	42,094,118	46,382,706	48,765,949	46,488,511
<i>Spouse tax offset - Total</i>	no.	23,525	27,665	30,775	31,630	29,250
	\$	37,732,568	44,054,180	48,816,305	51,248,058	49,013,837
Superannuation contributions tax offset	no.	22,415	26,575	23,790	18,730	15,075
	\$	40,084,936	58,440,981	61,044,100	52,891,945	45,139,548
30% private health insurance tax offset	no.	10,330	11,915	13,510	14,110	14,650
	\$	5,639,726	6,561,014	7,611,756	8,036,837	8,565,223
Education tax refund	no.	84,845	84,860	79,755	66,440	54,175
	\$	49,586,367	49,820,111	47,348,897	39,757,191	32,543,588
Superannuation contributions spouse tax offset	no.	420	610	720	800	805
	\$	173,116	261,981	310,906	334,957	328,222
Zone or overseas forces tax offset	no.	33,035	35,335	37,450	35,485	32,045
	\$	11,707,888	12,559,311	12,987,684	13,091,838	12,449,756
Medical expenses tax offset	no.	43,785	51,920	56,995	55,930	54,460
	\$	27,407,272	33,315,751	35,485,871	33,838,414	32,650,587
Parent/parent-in-law/invalid relative tax offset	no.	1,905	2,435	2,910	2,935	2,945
	\$	2,486,155	3,398,902	4,316,991	4,225,700	4,455,524
Landcare & water tax offset brought forward	no.	15	20	15	10	10
	\$	23,509	11,711	12,252	14,450	12,582
Other tax offsets	no.	75	85	80	60	70
	\$	256,560	214,038	89,739	148,859	113,032
Total tax offsets claimed on return form	\$	363,233,864	417,591,662	441,421,574	386,751,041	356,514,040

## Taxation statistics 2009–10

### Table 14: Personal tax

#### Selected items, by total income, 2009–10 income year<sup>1</sup>

#### Part D: Tax offset items

		\$50,001 to \$55,000	\$55,001 to \$60,000	\$60,001 to \$70,000	\$70,001 to \$80,000	\$80,001 to \$90,000
Total individuals	no.	579,435	513,115	835,245	663,885	489,820
<b>Tax Offsets claimed by individuals on the return form</b>						
Total franking credits <sup>2</sup>	no.	138,155	128,390	230,045	213,005	178,605
	\$	168,085,836	168,113,989	336,567,578	512,289,705	527,613,988
Spouse tax offset - housekeeper	no.	405	295	485	340	245
	\$	714,418	525,653	876,747	609,863	455,303
Spouse tax offset - claiming part of the year	no.	80	85	135	105	75
	\$	125,292	142,555	223,905	171,576	127,115
Spouse tax offset - other	no.	24,015	21,430	35,175	27,410	19,755
	\$	41,534,055	37,714,840	63,460,346	49,936,045	35,900,652
<i>Spouse tax offset - Total</i>	no.	25,435	22,545	36,960	28,645	20,605
	\$	43,737,198	39,462,416	66,264,179	51,891,225	37,285,301
Superannuation contributions tax offset	no.	11,685	9,535	14,745	11,235	8,690
	\$	36,252,223	29,300,438	44,842,784	32,784,074	25,097,974
30% private health insurance tax offset	no.	14,105	14,010	26,435	24,895	20,770
	\$	8,553,629	8,718,391	17,671,776	18,548,188	16,645,678
Education tax refund	no.	45,185	38,370	60,880	45,830	31,330
	\$	26,932,649	22,671,543	36,039,527	26,922,100	18,374,319
Superannuation contributions spouse tax offset	no.	745	760	1,410	1,370	1,195
	\$	306,306	301,822	559,412	512,385	459,424
Zone or overseas forces tax offset	no.	29,075	27,440	46,925	39,460	31,995
	\$	11,709,719	11,519,303	21,568,610	20,036,507	18,108,570
Medical expenses tax offset	no.	51,505	49,080	88,385	78,370	63,255
	\$	30,719,145	29,599,674	53,117,301	48,516,819	41,190,037
Parent/parent-in-law/invalid relative tax offset	no.	2,690	2,300	3,565	2,515	1,575
	\$	4,078,559	3,534,247	5,487,667	3,796,906	2,438,951
Landcare & water tax offset brought forward	no.	20	10	20	10	10
	\$	34,511	9,689	20,674	9,089	8,476
Other tax offsets	no.	55	50	95	60	70
	\$	93,995	88,305	278,409	107,671	162,093
Total tax offsets claimed on return form	\$	330,503,770	313,319,817	582,417,917	715,414,669	687,384,811

# Taxation statistics 2009–10

## Table 14: Personal tax

### Selected items, by total income, 2009–10 income year<sup>1</sup>

#### Part D: Tax offset items

		\$90,001 to \$100,000	\$100,001 to \$150,000	\$150,001 to \$200,000	\$200,001 to \$250,000	\$250,001 to \$500,000
Total individuals	no.	310,235	643,400	187,305	70,730	84,935
<b>Tax Offsets claimed by individuals on the return form</b>						
Total franking credits <sup>2</sup>	no.	116,790	280,565	103,475	42,835	55,490
	\$	317,732,466	1,334,767,521	1,106,599,242	621,970,571	1,361,584,285
Spouse tax offset - housekeeper	no.	160	265	10	0	0
	\$	282,986	505,430	15,240	0	0
Spouse tax offset - claiming part of the year	no.	50	115	5	5	0
	\$	86,583	179,794	6,570	1,875	0
Spouse tax offset - other	no.	13,775	28,775	895	15	15
	\$	25,280,728	52,942,887	1,701,501	25,204	27,861
<i>Spouse tax offset - Total</i>	no.	14,305	29,760	945	25	20
	\$	26,143,423	54,551,363	1,773,524	45,378	32,370
Superannuation contributions tax offset	no.	6,010	14,825	5,445	2,480	2,710
	\$	18,443,864	46,121,513	20,321,753	11,606,257	13,229,747
30% private health insurance tax offset	no.	15,040	32,900	9,210	3,430	4,190
	\$	12,500,214	29,093,042	8,860,829	3,489,655	4,462,920
Education tax refund	no.	19,030	22,470	2,200	625	505
	\$	11,029,588	12,713,754	1,084,340	318,877	261,974
Superannuation contributions spouse tax offset	no.	970	2,685	1,125	550	745
	\$	370,036	1,078,383	463,627	239,164	340,626
Zone or overseas forces tax offset	no.	23,895	64,505	13,305	3,305	2,600
	\$	15,361,818	46,120,843	8,319,514	1,859,620	1,229,440
Medical expenses tax offset	no.	43,875	101,195	33,460	14,070	17,700
	\$	29,452,126	73,526,957	28,988,877	13,426,286	19,222,385
Parent/parent-in-law/invalid relative tax offset	no.	915	1,400	45	5	5
	\$	1,446,773	2,189,929	72,579	1,900	10,145
Landcare & water tax offset brought forward	no.	5	10	5	5	0
	\$	9,984	17,714	576	1,809	0
Other tax offsets	no.	60	185	45	30	25
	\$	148,242	658,960	534,425	402,661	607,801
Total tax offsets claimed on return form	\$	432,638,534	1,600,839,979	1,177,019,286	653,362,178	1,400,981,693

# **Taxation statistics 2009–10**

## **Table 14: Personal tax**

### **Selected items, by total income, 2009–10 income year<sup>1</sup>**

#### **Part D: Tax offset items**

		\$500,001 to \$1,000,000	\$1,000,000 or more	Total
Total individuals	no.	21,115	7,860	<b>12,380,030</b>
<b>Tax Offsets claimed by individuals on the return form</b>				
Total franking credits <sup>2</sup>	no.	15,695	6,300	<b>3,362,715</b>
	\$	966,386,383	1,842,757,809	<b>10,918,377,985</b>
Spouse tax offset - housekeeper	no.	0	0	<b>4,480</b>
	\$	0	0	<b>8,045,570</b>
Spouse tax offset - claiming part of the year	no.	0	0	<b>1,200</b>
	\$	0	0	<b>1,882,987</b>
Spouse tax offset - other	no.	5	0	<b>354,455</b>
	\$	4,335	0	<b>604,889,958</b>
<i>Spouse tax offset - Total</i>	<i>no.</i>	<i>5</i>	<i>0</i>	<b>372,975</b>
	\$	4,335	0	<b>633,277,069</b>
Superannuation contributions tax offset	no.	545	195	<b>236,100</b>
	\$	3,380,409	1,137,075	<b>586,937,008</b>
30% private health insurance tax offset	no.	975	405	<b>269,630</b>
	\$	1,097,016	489,916	<b>189,634,799</b>
Education tax refund	no.	60	20	<b>1,067,765</b>
	\$	29,025	16,521	<b>670,563,825</b>
Superannuation contributions spouse tax offset	no.	155	30	<b>15,970</b>
	\$	74,899	13,986	<b>6,464,663</b>
Zone or overseas forces tax offset	no.	325	75	<b>584,410</b>
	\$	111,098	20,363	<b>258,661,087</b>
Medical expenses tax offset	no.	4,420	1,590	<b>908,460</b>
	\$	5,647,513	2,506,776	<b>596,922,189</b>
Parent/parent-in-law/invalid relative tax offset	no.	0	0	<b>32,010</b>
	\$	0	0	<b>46,777,296</b>
Landcare & water tax offset brought forward	no.	0	0	<b>230</b>
	\$	0	0	<b>284,671</b>
Other tax offsets	no.	5	0	<b>1,340</b>
	\$	221,495	0	<b>4,625,089</b>
Total tax offsets claimed on return form	\$	976,952,173	1,846,942,446	<b>13,912,525,681</b>

# **Taxation statistics 2009–10**

## **Table 14: Personal tax**

### **Selected items, by total income, 2009–10 income year<sup>1</sup>**

#### **Part D: Tax offset items**

		Less than \$6,001	\$6,001 to \$10,000	\$10,001 to \$15,000	\$15,001 to \$20,000	\$20,001 to \$25,000
<b>Tax offsets calculated by the Tax Office</b>						
Senior Australians tax offset	no.	1,300	44,990	111,625	130,285	101,585
	\$	358,213	14,110,192	108,915,786	208,529,638	198,694,665
Pension income tax offset	no.	90	10,480	30,445	59,485	44,315
	\$	91,367	3,441,534	30,064,525	95,351,787	98,601,885
Mature age workers tax offset	no.	51,980	49,670	93,450	127,295	127,945
	\$	8,975,586	14,878,560	33,839,131	52,041,001	58,139,209
Entrepreneurs' tax offset	no.	600	16,225	34,630	55,110	49,565
	\$	45,891	925,847	5,397,497	14,827,052	17,986,352
Low income tax offset	no.	40,160	376,030	623,155	696,460	715,315
	\$	29,466,956	112,318,680	510,069,662	842,731,380	876,280,639
Averaging tax offset	no.	5	1,605	3,260	4,905	4,905
	\$	5	235,901	876,310	1,381,579	1,385,548
Termination payment tax offset	no.	190	970	1,900	2,105	2,070
	\$	39,126	261,994	1,081,384	1,992,950	2,622,260
Life assurance bonus tax offset	no.	5	20	45	50	55
	\$	672	5,377	18,206	35,664	47,100
Commonwealth of Australia benefits & payments tax offset <sup>3</sup>	no.	115	31,715	116,600	83,475	39,615
	\$	19,198	8,417,019	69,283,617	40,130,262	17,312,288
Total calculated tax offsets	\$	38,997,014	154,595,104	759,546,118	1,257,021,313	1,271,069,946
<b>Total tax offsets</b>	<b>\$</b>	<b>358,472,225</b>	<b>261,515,966</b>	<b>960,182,808</b>	<b>1,537,009,024</b>	<b>1,593,285,699</b>

# **Taxation statistics 2009–10**

## **Table 14: Personal tax**

### **Selected items, by total income, 2009–10 income year<sup>1</sup>**

#### **Part D: Tax offset items**

		\$25,001 to \$30,000	\$30,001 to \$35,000	\$35,001 to \$40,000	\$40,001 to \$45,000	\$45,001 to \$50,000
<b>Tax offsets calculated by the Tax Office</b>						
Senior Australians tax offset	no.	83,480	65,395	43,635	22,530	12,660
	\$	164,805,004	113,865,877	59,464,316	27,986,975	11,436,495
Pension income tax offset	no.	40,525	31,985	22,700	10,940	1,040
	\$	79,364,245	45,626,923	19,951,451	4,508,229	552,256
Mature age workers tax offset	no.	127,745	131,985	129,535	114,510	98,980
	\$	60,024,153	62,421,665	61,656,803	54,222,325	46,676,947
Entrepreneurs' tax offset	no.	43,140	37,535	31,465	24,490	19,180
	\$	19,208,601	19,298,201	18,061,611	15,958,398	12,937,896
Low income tax offset	no.	741,835	780,470	805,175	734,025	655,595
	\$	947,252,771	985,638,324	888,251,201	676,580,737	481,846,299
Averaging tax offset	no.	5,535	5,435	5,035	4,150	3,700
	\$	1,630,401	1,700,485	2,057,545	2,828,657	3,412,739
Termination payment tax offset	no.	2,005	2,030	5,125	5,335	5,120
	\$	3,215,947	3,875,739	5,230,223	7,005,863	8,903,062
Life assurance bonus tax offset	no.	70	75	65	65	65
	\$	51,251	64,003	56,642	90,322	97,876
Commonwealth of Australia benefits & payments tax offset <sup>3</sup>	no.	16,665	8,080	4,150	2,275	1,295
	\$	7,353,871	4,199,009	2,449,799	1,425,162	948,676
Total calculated tax offsets	\$	1,282,906,244	1,236,690,226	1,057,179,591	790,606,668	566,812,246
<b>Total tax offsets</b>	<b>\$</b>	<b>1,646,140,108</b>	<b>1,654,281,888</b>	<b>1,498,601,165</b>	<b>1,177,357,709</b>	<b>923,326,286</b>



# **Taxation statistics 2009–10**

## **Table 14: Personal tax**

### **Selected items, by total income, 2009–10 income year<sup>1</sup>**

#### **Part D: Tax offset items**

		\$50,001 to \$55,000	\$55,001 to \$60,000	\$60,001 to \$70,000	\$70,001 to \$80,000	\$80,001 to \$90,000
<b>Tax offsets calculated by the Tax Office</b>						
Senior Australians tax offset	no.	4,055	2,215	1,205	195	80
	\$	4,444,962	1,743,048	792,564	206,499	97,445
Pension income tax offset	no.	230	90	25	15	0
	\$	161,851	95,480	45,143	28,430	0
Mature age workers tax offset	no.	82,270	66,445	66,740	24,700	15,665
	\$	37,699,704	24,567,055	19,004,419	9,239,759	6,054,985
Entrepreneurs' tax offset	no.	14,885	11,560	15,230	8,470	4,500
	\$	9,636,898	6,906,827	8,663,091	5,420,426	3,364,387
Low income tax offset	no.	579,955	511,890	539,640	47,900	14,990
	\$	317,398,530	183,598,365	99,452,369	16,649,612	8,731,649
Averaging tax offset	no.	3,210	2,830	4,750	4,480	3,575
	\$	3,643,939	3,568,842	6,868,825	7,146,463	6,026,795
Termination payment tax offset	no.	4,560	4,290	7,340	6,265	12,635
	\$	9,407,797	10,050,600	20,613,405	21,668,652	23,940,186
Life assurance bonus tax offset	no.	40	45	70	65	40
	\$	34,556	68,934	74,416	140,511	73,830
Commonwealth of Australia benefits & payments tax offset <sup>3</sup>	no.	875	480	635	415	220
	\$	599,287	353,559	448,000	329,932	170,857
Total calculated tax offsets	\$	383,027,524	230,952,710	155,962,232	60,830,284	48,460,134
<b>Total tax offsets</b>	<b>\$</b>	<b>713,531,294</b>	<b>544,272,527</b>	<b>738,380,149</b>	<b>776,244,953</b>	<b>735,844,945</b>

# **Taxation statistics 2009–10**

## **Table 14: Personal tax**

### **Selected items, by total income, 2009–10 income year<sup>1</sup>**

#### **Part D: Tax offset items**

		\$90,001 to \$100,000	\$100,001 to \$150,000	\$150,001 to \$200,000	\$200,001 to \$250,000	\$250,001 to \$500,000
<b>Tax offsets calculated by the Tax Office</b>						
Senior Australians tax offset	no.	50	95	35	15	20
	\$	62,071	134,485	55,861	28,416	34,875
Pension income tax offset	no.	5	5	5	0	0
	\$	13,962	3,138	26,160	0	0
Mature age workers tax offset	no.	8,160	18,635	7,005	3,015	3,390
	\$	3,184,292	7,043,975	2,691,823	1,106,835	1,261,837
Entrepreneurs' tax offset	no.	2,340	2,465	55	5	5
	\$	1,902,061	2,573,498	77,563	3,420	1,874
Low income tax offset	no.	6,295	7,085	570	165	215
	\$	3,985,353	3,341,511	449,961	143,879	188,469
Averaging tax offset	no.	2,230	6,055	2,315	1,005	1,285
	\$	4,941,443	18,399,047	10,950,197	5,925,202	9,289,575
Termination payment tax offset	no.	13,470	39,410	13,090	5,295	6,115
	\$	28,295,045	152,171,183	127,103,544	93,573,385	174,842,300
Life assurance bonus tax offset	no.	35	60	25	10	10
	\$	46,177	81,328	85,595	24,238	67,736
Commonwealth of Australia benefits & payments tax offset <sup>3</sup>	no.	130	230	75	20	15
	\$	118,965	228,845	603,726	138,339	12,866
Total calculated tax offsets	\$	42,549,369	183,977,010	142,044,430	100,943,714	185,699,532
<b>Total tax offsets</b>	<b>\$</b>	<b>475,187,903</b>	<b>1,784,816,989</b>	<b>1,319,063,716</b>	<b>754,305,892</b>	<b>1,586,681,225</b>

# **Taxation statistics 2009–10**

## **Table 14: Personal tax**

### **Selected items, by total income, 2009–10 income year<sup>1</sup>**

#### **Part D: Tax offset items**

		\$500,001 to \$1,000,000	\$1,000,000 or more	Total
<b>Tax offsets calculated by the Tax Office</b>				
Senior Australians tax offset	no.	5	5	<b>625,450</b>
	\$	13,637	7,666	<b>915,788,690</b>
Pension income tax offset	no.	0	0	<b>252,370</b>
	\$	0	0	<b>377,928,366</b>
Mature age workers tax offset	no.	870	440	<b>1,350,435</b>
	\$	325,117	162,160	<b>565,217,341</b>
Entrepreneurs' tax offset	no.	5	0	<b>371,450</b>
	\$	297	0	<b>163,197,688</b>
Low income tax offset	no.	55	14,515	<b>7,891,495</b>
	\$	54,680	13,432,930	<b>6,997,863,956</b>
Averaging tax offset	no.	395	145	<b>70,810</b>
	\$	2,022,193	608,944	<b>94,900,635</b>
Termination payment tax offset	no.	1,220	475	<b>141,025</b>
	\$	47,632,024	23,721,314	<b>767,247,983</b>
Life assurance bonus tax offset	no.	5	5	<b>910</b>
	\$	184	11,649	<b>1,176,267</b>
Commonwealth of Australia benefits & payments tax offset <sup>3</sup>	no.	5	5	<b>307,095</b>
	\$	3,822	883	<b>154,547,982</b>
Total calculated tax offsets	\$	50,051,954	37,945,546	<b>10,037,868,908</b>
<b>Total tax offsets</b>	<b>\$</b>	<b>1,027,004,127</b>	<b>1,884,887,992</b>	<b>23,950,394,589</b>